

House File 2754 - Reprinted

HOUSE FILE _____
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2735)
(SUCCESSOR TO HSB 587)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the formulation of motor fuel, by providing
2 for renewable fuel including ethanol blended fuel and
3 biodiesel blended fuel, providing incentives for
4 infrastructure used to store and dispense renewable fuel,
5 providing for income tax credits and excise taxes, providing
6 for penalties, and providing effective and applicability
7 dates, including retroactive applicability.
8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
9 TLSB 5701HZ 81
10 da/je/5

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1 1 DIVISION I
1 2 ESTABLISHMENT OF RENEWABLE FUEL STANDARDS
1 3 Section 1. PETROLEUM REPLACEMENT GOAL. It is the goal of
1 4 this state that by January 1, 2025, biofuel will replace
1 5 twenty=five percent of all petroleum used in the formulation
1 6 of gasoline.
1 7 Sec. 2. Section 214A.1, Code 2005, is amended by adding
1 8 the following new subsections:
1 9 NEW SUBSECTION. 0A. "Advertise" means to present a
1 10 commercial message in any medium, including but not limited to
1 11 print, radio, television, sign, display, label, tag, or
1 12 articulation.
1 13 NEW SUBSECTION. 1A. "Biodiesel" means a renewable fuel
1 14 comprised of mono=alkyl esters of long=chain fatty acids
1 15 derived from vegetable oils or animal fats, which meets the
1 16 standards provided in section 214A.2.
1 17 NEW SUBSECTION. 1B. "Biodiesel blended fuel" means a
1 18 blend of biodiesel with petroleum=based diesel fuel which
1 19 meets the standards, including separately the standard for its
1 20 biodiesel constituent, provided in section 214A.2.
1 21 NEW SUBSECTION. 1C. "Biofuel" means ethanol or biodiesel.
1 22 NEW SUBSECTION. 1D. "Committee" means the renewable fuels
1 23 and coproducts advisory committee established pursuant to
1 24 section 159A.4.
1 25 NEW SUBSECTION. 1E. "Dealer" means a wholesale dealer or
1 26 retail dealer.
1 27 NEW SUBSECTION. 1F. "Diesel fuel" means any liquid, other
1 28 than gasoline, which is suitable for use as a fuel in a diesel
1 29 fuel powered engine, including but not limited to a motor
1 30 vehicle, equipment as defined in section 322F.1, or a train.
1 31 Diesel fuel includes a liquid product prepared, advertised,
1 32 offered for sale, or sold for use as, or commonly and
1 33 commercially used as, motor fuel for use in an internal
1 34 combustion engine and ignited by pressure without the presence
1 35 of an electric spark. Diesel fuel must meet the standards
2 1 provided in section 214A.2.
2 2 NEW SUBSECTION. 1G. "E=85 gasoline" means ethanol blended
2 3 gasoline formulated with a minimum percentage of between
2 4 seventy and eighty=five percent by volume of ethanol, if the
2 5 formulation meets the standards provided in section 214A.2.
2 6 NEW SUBSECTION. 1H. "Ethanol" means ethyl alcohol that is
2 7 to be blended with gasoline if it meets the standards provided
2 8 in section 214A.2.
2 9 NEW SUBSECTION. 1I. "Ethanol blended gasoline" means a
2 10 formulation of gasoline which is a liquid petroleum product
2 11 blended with ethanol, if the formulation meets the standards
2 12 provided in section 214A.2.

2 13 NEW SUBSECTION. 1J. "Gasoline" means any liquid product
2 14 prepared, advertised, offered for sale or sold for use as, or
2 15 commonly and commercially used as, motor fuel for use in a
2 16 spark-ignition, internal combustion engine, and which meets
2 17 the specifications provided in section 214A.2.
2 18 NEW SUBSECTION. 2A. "Motor fuel pump" means the same as
2 19 defined in section 214.1.
2 20 NEW SUBSECTION. 5A. "Renewable fuel" means a combustible
2 21 liquid derived from grain starch, oilseed, animal fat, or
2 22 other biomass; or produced from a biogas source, including any
2 23 nonfossilized decaying organic matter which is capable of
2 24 powering machinery, including but not limited to an engine or
2 25 power plant. Renewable fuel includes but is not limited to
2 26 biofuel, ethanol blended gasoline, or biodiesel blended fuel
2 27 meeting the standards provided in section 214A.2.
2 28 NEW SUBSECTION. 6A. "Retail motor fuel site" means a
2 29 geographic location in this state where a retail dealer sells
2 30 and dispenses motor fuel on a retail basis.
2 31 Sec. 3. Section 214A.1, subsection 2, Code 2005, is
2 32 amended to read as follows:
2 33 2. "Motor ~~vehicle~~ fuel" means a substance or combination
2 34 of substances which is intended to be or is capable of being
2 35 used for the purpose of ~~propelling or running by combustion~~
3 1 ~~any of operating an internal combustion engine, including but~~
3 2 ~~not limited to a motor vehicle, and is kept for sale or sold~~
3 3 ~~for that purpose. The products commonly known as kerosene and~~
3 4 ~~distillate or petroleum products of lower gravity (Baume~~
3 5 ~~scale), when not used to propel a motor vehicle or for~~
3 6 ~~compounding or combining with a motor vehicle fuel, are exempt~~
3 7 ~~from this chapter except as provided in section 214A.2A.~~
3 8 Sec. 4. Section 214A.1, subsections 6 and 8, Code 2005,
3 9 are amended by striking the subsections and inserting in lieu
3 10 thereof the following:
3 11 6. "Retail dealer" means a person engaged in the business
3 12 of storing and dispensing motor fuel from a motor fuel pump
3 13 for sale on a retail basis, regardless of whether the motor
3 14 fuel pump is located at a retail motor fuel site.
3 15 8. "Wholesale dealer" means a person, other than a retail
3 16 dealer, who operates a place of business where motor fuel is
3 17 stored and dispensed for sale in this state, including a
3 18 permanent or mobile location.
3 19 Sec. 5. Section 214A.2, subsection 1, Code 2005, is
3 20 amended to read as follows:
3 21 1. The ~~secretary department~~ shall adopt rules pursuant to
3 22 chapter 17A for carrying out this chapter. The rules may
3 23 include, but are not limited to, specifications relating to
3 24 motor fuel ~~or oxygenate octane enhancers, including but not~~
3 25 ~~limited to renewable fuel such as ethanol blended gasoline,~~
3 26 ~~biodiesel, biodiesel blended fuel, and motor fuel components~~
3 27 ~~such as an oxygenate.~~ In the interest of uniformity, the
3 28 ~~secretary department~~ shall adopt by reference ~~or otherwise~~
3 29 ~~other specifications relating to tests and standards for motor~~
3 30 ~~fuel or oxygenate octane enhancers including renewable fuel~~
3 31 ~~and motor fuel components, established by the United States~~
3 32 ~~environmental protection agency and A.S.T.M. (American society~~
3 33 ~~for testing and materials) international, unless the secretary~~
3 34 ~~determines those specifications are inconsistent with this~~
3 35 ~~chapter or are not appropriate to the conditions which exist~~
4 1 ~~in this state. In adopting standards for a renewable fuel,~~
4 2 ~~the department shall consult with the committee.~~
4 3 Sec. 6. Section 214A.2, Code 2005, is amended by adding
4 4 the following new subsection:
4 5 NEW SUBSECTION. 2A. a. For motor fuel advertised for
4 6 sale or sold as gasoline by a dealer, the motor fuel must meet
4 7 registration requirements for that type of motor fuel and its
4 8 additives established by the United States environmental
4 9 protection agency including as provided under 42 U.S.C. }
4 10 7545.
4 11 b. If the motor fuel is advertised for sale or sold as
4 12 ethanol blended gasoline, the motor fuel must comply with
4 13 departmental standards which shall comply with specifications
4 14 for ethanol blended gasoline adopted by A.S.T.M.
4 15 international. For ethanol blended gasoline all of the
4 16 following shall apply:
4 17 (1) Ethanol must be agriculturally derived, having at
4 18 least one hundred ninety proof, be denatured as required by
4 19 federal law including 27 C.F.R., pts. 20 and 21, and conform
4 20 to A.S.T.M. international specification D 4806=95b or a
4 21 successor A.S.T.M. international specification as established
4 22 by rules adopted by the department.
4 23 (2) For ethanol blended gasoline other than E=85 gasoline,

4 24 at least ten percent of the gasoline by volume must be
4 25 ethanol.

4 26 (3) For E=85 gasoline all of the following must apply:
4 27 (a) From the first day of April until the last day of
4 28 October, at least eighty-five percent of the gasoline by
4 29 volume must be ethanol.

4 30 (b) From the first day of November until the last day of
4 31 March, at least seventy percent of the gasoline by volume must
4 32 be ethanol.

4 33 (c) E=85 gasoline must conform to A.S.T.M. international
4 34 specification D 5798=99 or a successor A.S.T.M. international
4 35 specification as established by rules adopted by the
5 1 department.

5 2 (4) In calculating the percentage of ethanol required for
5 3 the formulation of ethanol blended gasoline, a percentage of a
5 4 denaturant or contaminants permitted in the ethanol blended
5 5 gasoline may be excluded as provided by rules adopted by the
5 6 department.

5 7 Sec. 7. Section 214A.2, subsection 3, Code 2005, is
5 8 amended by striking the subsection and inserting in lieu
5 9 thereof the following:
5 10 3. a. For motor fuel advertised for sale or sold as
5 11 biodiesel or biodiesel blended fuel by a dealer, the motor
5 12 fuel must meet registration requirements for that type of
5 13 motor fuel and its additives established by the United States
5 14 environmental protection agency including as provided under 42
5 15 U.S.C. } 7545.

5 16 b. The motor fuel must comply with departmental standards
5 17 which shall comply with specifications adopted by A.S.T.M.
5 18 international for biodiesel or biodiesel blended fuel, to
5 19 every extent applicable as determined by rules adopted by the
5 20 department.

5 21 (1) Biodiesel must conform to A.S.T.M. international
5 22 specification D 6751 or a successor A.S.T.M. international
5 23 specification as established by rules adopted by the
5 24 department. The specification shall apply to biodiesel before
5 25 it leaves its place of manufacture.

5 26 (2) At least one percent of biodiesel blended fuel by
5 27 volume must be biodiesel.

5 28 (3) The biodiesel may be blended with diesel fuel whose
5 29 sulfur, aromatic, lubricity, and cetane levels do not comply
5 30 with A.S.T.M. international specification D 975 grades 1=D or
5 31 2=D, low sulfur 1=D or 2=D, or ultra-low sulfur grades 1=D or
5 32 2D, provided that the finished biodiesel blended fuel meets
5 33 A.S.T.M. international specification D 975 or a successor
5 34 A.S.T.M. international specification as established by rules
5 35 adopted by the department.

6 1 Sec. 8. Section 214A.2A, Code 2005, is amended to read as
6 2 follows:
6 3 214A.2A KEROSENE LABELING.

6 4 1. Fuel which is sold or is kept, offered, or exposed for
6 5 sale as kerosene shall be labeled as kerosene. The label
6 6 shall include the word "kerosene" and a designation as either
6 7 "K1" or "K2", and shall indicate that the kerosene is in
6 8 compliance with the standard specification adopted by the
6 9 A.S.T.M. ~~in international~~ specification D=3699 (1982).

6 10 2. A product commonly known as kerosene and a distillate
6 11 or a petroleum product of lower gravity (Baume scale), when
6 12 not used to propel a motor vehicle or for compounding or
6 13 combining with a motor fuel, are exempt from this chapter
6 14 except as provided in this section.

6 15 Sec. 9. Section 214A.3, Code 2005, is amended by striking
6 16 the section and inserting in lieu thereof the following:
6 17 214A.3 ADVERTISING.

6 18 1. For all motor fuel, a person shall not knowingly do any
6 19 of the following:
6 20 a. Advertise the sale of any motor fuel which does not
6 21 meet the standards provided in section 214A.2.

6 22 b. Falsely advertise the quality or kind of any motor fuel
6 23 or a component of motor fuel.

6 24 c. Add a coloring matter to the motor fuel which misleads
6 25 a person who is purchasing the motor fuel about the quality of
6 26 the motor fuel.

6 27 2. For a renewable fuel, all of the following applies:
6 28 a. A person shall not knowingly falsely advertise that a
6 29 motor fuel is a renewable fuel or is not a renewable fuel.

6 30 b. (1) Ethanol blended gasoline sold by a dealer shall be
6 31 designated E=xx where "xx" is the volume percent of ethanol in
6 32 the ethanol blended gasoline. A person shall not knowingly
6 33 falsely advertise ethanol blended gasoline by using an
6 34 inaccurate designation in violation of this subparagraph.

6 35 (2) Biodiesel blended fuel shall be designated B=xx where
7 1 "xx" is the volume percent of biodiesel in the biodiesel
7 2 blended fuel. A person shall not knowingly falsely advertise
7 3 biodiesel blended fuel by using an inaccurate designation in
7 4 violation of this subparagraph.
7 5 Sec. 10. Section 214A.8, Code 2005, is amended to read as
7 6 follows:

7 7 214A.8 PROHIBITION.

7 8 A ~~retail or wholesale~~ dealer defined in this chapter shall
7 9 not ~~knowingly~~ sell ~~any~~ motor ~~vehicle~~ fuel or an oxygenate
7 10 ~~octane enhancer~~ in the state that fails to meet applicable
7 11 standards and specifications set out in this chapter as
7 12 provided in section 214A.2.

7 13 Sec. 11. Section 214A.11, Code 2005, is amended to read as
7 14 follows:

7 15 214A.11 VIOLATIONS PENALTY.

7 16 ~~Any~~ A person violating the provisions who knowingly
7 17 violates a provision of this chapter ~~shall be~~ is guilty of a
7 18 ~~simple~~ serious misdemeanor.

7 19 DIVISION II

7 20 RENEWABLE FUEL AND ENERGY

7 21 Sec. 12. Section 15.103, subsection 1, paragraph b,
7 22 subparagraph (7), Code Supplement 2005, is amended to read as
7 23 follows:

7 24 (7) Economics or alternative and renewable energy
7 25 including the alternative and renewable energy sectors listed
7 26 in section 476.42, subsection 1, paragraph "a".

7 27 Sec. 13. Section 15E.61, unnumbered paragraph 1, Code
7 28 2005, is amended to read as follows:

7 29 The general assembly finds the following: Fundamental
7 30 changes have occurred in national and international financial
7 31 markets and in the financial markets of this state. A
7 32 critical shortage of seed and venture capital resources exists
7 33 in the state, and such shortage is impairing the growth of
7 34 commerce in the state. A need exists to increase the
7 35 availability of venture equity capital for emerging,
8 1 expanding, and restructuring enterprises in Iowa, including,
8 2 without limitation, enterprises in the life sciences, advanced
8 3 manufacturing, information technology, alternative and
8 4 renewable energy including the alternative and renewable
8 5 energy sectors listed in section 476.42, subsection 1,
8 6 paragraph "a", and value-added agriculture areas. Such
8 7 investments will create jobs for Iowans and will help to
8 8 diversify the state's economic base.

8 9 Sec. 14. Section 15E.223, subsection 4, Code 2005, is
8 10 amended to read as follows:

8 11 4. "Targeted industry business" means an existing or
8 12 proposed business entity, including an emerging small business
8 13 or qualified business which is operated for profit and which
8 14 has a primary business purpose of doing business in at least
8 15 one of the targeted industries designated by the department
8 16 which include life sciences, software and information
8 17 technology, advanced manufacturing, value-added agriculture,
8 18 alternative and renewable energy including the alternative and
8 19 renewable energy sectors listed in section 476.42, subsection
8 20 1, paragraph "a", and any other industry designated as a
8 21 targeted industry by the department.

8 22 Sec. 15. Section 15E.231, subsection 1, Code Supplement
8 23 2005, is amended by adding the following new paragraph:

8 24 NEW PARAGRAPH. h. Development of the alternative and
8 25 renewable energy sector.

8 26 Sec. 16. Section 15E.351, subsection 1, Code Supplement
8 27 2005, is amended to read as follows:

8 28 1. The department shall establish and administer a
8 29 business accelerator program to provide financial assistance
8 30 for the establishment and operation of a business accelerator
8 31 for technology-based, value-added agricultural, information
8 32 solutions, alternative and renewable energy including the
8 33 alternative and renewable energy sectors listed in section
8 34 476.42, subsection 1, paragraph "a", or advanced manufacturing

8 35 start-up businesses or for a satellite of an existing business
9 1 accelerator. The program shall be designed to foster the
9 2 accelerated growth of new and existing businesses through the
9 3 provision of technical assistance. The department shall use
9 4 moneys appropriated to the department from the grow Iowa
9 5 values fund pursuant to section 15G.111, subsection 1, subject
9 6 to the approval of the economic development board, to provide
9 7 financial assistance under this section.

9 8 Sec. 17. Section 260C.18A, subsection 2, unnumbered
9 9 paragraph 1, Code Supplement 2005, is amended to read as
9 10 follows:

9 11 Moneys deposited in the funds and disbursed to community
9 12 colleges for a fiscal year shall be expended for the following
9 13 purposes, provided seventy percent of the moneys shall be used
9 14 on projects in the areas of advanced manufacturing,
9 15 information technology and insurance, alternative and
9 16 renewable energy including the alternative and renewable
9 17 energy sectors listed in section 476.42, subsection 1,
9 18 paragraph "a", and life sciences which include the areas of
9 19 biotechnology, health care technology, and nursing care
9 20 technology:
9 21 Sec. 18. Section 323A.1, Code 2005, is amended by adding
9 22 the following new subsections:
9 23 NEW SUBSECTION. 0A. "E=85 gasoline" means the same as
9 24 defined in section 214A.1.
9 25 NEW SUBSECTION. 0B. "Ethanol blended gasoline" means the
9 26 same as defined in section 214A.1.
9 27 Sec. 19. Section 323A.1, subsection 4, Code 2005, is
9 28 amended to read as follows:
9 29 4. "Motor fuel" means ~~gasoline or diesel fuel the same as~~
9 30 ~~motor fuel as defined in section 214A.1, which is of a type~~
9 31 distributed for use as a fuel in self-propelled vehicles
9 32 designed primarily for use on public streets, roads, and
9 33 highways.
9 34 Sec. 20. Section 323A.2, subsection 1, paragraph a, Code
9 35 2005, is amended to read as follows:
10 1 a. At least forty-eight hours prior to entering into an
10 2 agreement to purchase motor fuel from another source, the
10 3 franchisee has requested delivery of motor fuel from the
10 4 franchisor and the requested motor fuel has not been delivered
10 5 and the franchisor has given the franchisee notice that the
10 6 franchisor is unable to provide the requested motor fuel, or
10 7 prior to entering into an agreement the franchisor has stated
10 8 to the franchisee that the requested motor fuel will not be
10 9 delivered. The request to the franchisor for delivery shall
10 10 be for a type of fuel normally provided by the franchisor to
10 11 the franchisee and for a quantity of fuel not exceeding the
10 12 average amount sold by the franchisee in one week, based upon
10 13 average weekly sales in the three months preceding the
10 14 request, except that this provision shall not restrict a
10 15 franchisee from purchasing ethanol blended gasoline from a
10 16 source other than the franchisor or limit the quantity to be
10 17 purchased when the franchisor does not normally supply the
10 18 franchisee with ethanol blended gasoline. A franchisee may
10 19 also purchase E=85 gasoline as provided in section 323A.2A.
10 20 Sec. 21. NEW SECTION. 323A.2A PURCHASE OF E=85 GASOLINE
10 21 FROM OTHER SOURCE.
10 22 1. a. When on and after the effective date of this
10 23 section of this Act, a franchise is entered into or renewed,
10 24 the franchisor shall provide for the delivery of volumes of E=
10 25 85 gasoline at times demanded by the franchisee or shall allow
10 26 the franchisee to purchase those volumes of E=85 gasoline at
10 27 those times from another source.
10 28 b. If a franchise is in effect on the effective date of
10 29 this section of this Act and does not have an expiration date,
10 30 the franchisor shall provide for the delivery of volumes of E=
10 31 85 gasoline at times demanded by the franchisee or shall allow
10 32 the franchisee to purchase those volumes of E=85 gasoline at
10 33 those times from another source.
10 34 2. If the franchisee sells E=85 gasoline delivered from a
11 35 source other than the franchisor, the franchisee shall
11 1 prominently post a sign disclosing this fact to the public on
11 2 each motor fuel pump used for dispensing the E=85 gasoline.
11 3 The size of the sign shall not be less than eight inches by
11 4 ten inches and the letters on the sign shall be at least three
11 5 inches in height.
11 6 3. A franchisee who sells E=85 gasoline delivered from a
11 7 source other than the franchisor shall also fully indemnify
11 8 the franchisor against any claims asserted by a user on which
11 9 the claimant prevails and in which the court determines that
11 10 E=85 gasoline not acquired from the franchisor was the
11 11 proximate cause of the injury.
11 12 4. a. A purchase of E=85 gasoline in accordance with this
11 13 section is not good cause for the termination of a franchise.
11 14 b. A term of a franchise that is inconsistent with this
11 15 section is void and unenforceable.
11 16 SUBCHAPTER III
11 17 RENEWABLE FUEL INFRASTRUCTURE
11 18 Sec. 22. NEW SECTION. 455G.31 E=85 GASOLINE STORAGE AND
11 19 DISPENSING INFRASTRUCTURE.
11 20 1. As used in this section, "gasoline storage and
11 21 dispensing infrastructure" means any storage tank located

below ground or above ground and any associated equipment including but not limited to a pipe, hose, connection, fitting seal, or pump, which is used to store, measure, and dispense gasoline by a retail dealer as defined in section 214A.1.

2. A retail dealer may use gasoline storage and dispensing infrastructure to store and dispense E=85 gasoline, if all of the following apply:

a. For gasoline storage and dispensing infrastructure other than the dispenser, the department must determine that it is compatible with E=85 gasoline.

b. For a dispenser, the manufacturer must state all of the following:

(1) That the equipment is, in the opinion of the manufacturer, not incompatible with E=85 gasoline.

(2) The manufacturer has initiated the process of applying to an independent testing laboratory for listing of the equipment for use in dispensing E=85 gasoline.

A manufacturer's statement must include a written statement, with reference to a particular type and model of equipment, signed by a responsible official on behalf of the manufacturer, provided either to the retail dealer using the gasoline storage and dispensing infrastructure or to the department of natural resources or the department of public safety. If the written statement is provided to a retail dealer, the statement shall be retained in the files on the premises of the retail dealer and shall be available to personnel of the department of natural resources or the department of public safety upon request.

3. This section is repealed July 1, 2009.

Sec. 23. EFFECTIVE DATE.

1. The sections of this Act amending sections 323A.1 and 323A.2, being deemed of immediate importance, take effect upon enactment.

2. Section 323A.2A, as enacted in this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION III
RENEWABLE FUEL INFRASTRUCTURE PROGRAMS
SUBCHAPTER II
RENEWABLE FUEL INFRASTRUCTURE

Sec. 24. NEW SECTION. 15G.114 DEFINITIONS.

As used in this subchapter, unless the context otherwise requires:

1. "Biodiesel", "biodiesel blended fuel", "E=85 gasoline", "gasoline", "motor fuel", "motor fuel pump", "retail dealer", and "retail motor fuel site" mean the same as defined in section 214A.1.

2. "Infrastructure board" means the renewable fuel infrastructure board as created in section 15G.115.

3. "Motor fuel storage and dispensing infrastructure" or "infrastructure" means a tank and motor fuel pumps necessary to keep and dispense motor fuel at a retail motor fuel site, including but not limited to all associated equipment, dispensers, pumps, pipes, hoses, tubes, lines, fittings, valves, filters, seals, and covers.

4. "Terminal" means a storage and distribution facility for motor fuel or a blend stock such as ethanol or biodiesel that is supplied to a motor vehicle, pipeline, or a marine vessel and from which the motor fuel or blend stock may be removed at a rack. "Terminal" does not include any of the following:

a. A retail motor fuel site.

b. A facility at which motor fuel or special fuel, or blend stocks are used in the manufacture of products other than motor fuel and from which no motor fuel or special fuel is removed.

5. "Terminal operator" means a person who has responsibility for, or physical control over, the operation of a terminal, including by ownership, contractual agreement, or appointment.

Sec. 25. NEW SECTION. 15G.115 RENEWABLE FUEL INFRASTRUCTURE BOARD.

A renewable fuel infrastructure board is established within the department.

1. The department shall provide the infrastructure board with necessary facilities, items, and clerical support. The department shall perform administrative functions necessary for the management of the infrastructure board, and the renewable fuel infrastructure programs as provided in sections 15G.116 and 15G.117, all under the direction of the infrastructure board.

2. The infrastructure board shall be composed of nine

13 33 members who shall be appointed by the governor as follows:

13 34 a. One person representing insurers who is knowledgeable
13 35 about issues relating to underground storage tanks.

14 1 b. Eight persons based on nominations made by the titular
14 2 heads of all of the following:

14 3 (1) The agribusiness association of Iowa.

14 4 (2) The Iowa corn growers association.

14 5 (3) The Iowa farm bureau federation.

14 6 (4) The Iowa motor truck association.

14 7 (5) The Iowa soybean association.

14 8 (6) The petroleum marketers and convenience stores of

14 9 Iowa.

14 10 (7) The Iowa petroleum equipment contractors association.

14 11 (8) The Iowa renewable fuels association.

14 12 3. Appointments of voting members to the infrastructure
14 13 board are subject to the requirements of sections 69.16 and
14 14 69.16A. In addition, the appointments shall be geographically
14 15 balanced. The governor's appointees shall be confirmed by the
14 16 senate, pursuant to section 2.32.

14 17 4. The members of the infrastructure board shall serve
14 18 five-year terms beginning and ending as provided in section
14 19 69.19. However, the governor shall appoint initial members to
14 20 serve for less than five years to ensure members serve
14 21 staggered terms. A member is eligible for reappointment. A
14 22 vacancy on the board shall be filled for the unexpired portion
14 23 of the regular term in the same manner as regular appointments
14 24 are made.

14 25 5. The infrastructure board shall elect a chairperson from
14 26 among its members each year on a rotating basis as provided by
14 27 the infrastructure board. The infrastructure board shall meet
14 28 on a regular basis and at the call of the chairperson or upon
14 29 the written request to the chairperson of five or more
14 30 members.

14 31 6. Members of the infrastructure board are not entitled to
14 32 receive compensation but shall receive reimbursement of
14 33 expenses from the department as provided in section 7E.6.

14 34 7. Five members of the infrastructure board constitute a
14 35 quorum and the affirmative vote of a majority of the members
15 1 present is necessary for any substantive action to be taken by
15 2 the infrastructure board. The majority shall not include any
15 3 member who has a conflict of interest and a statement by a
15 4 member that the member has a conflict of interest is
15 5 conclusive for this purpose. A vacancy in the membership does
15 6 not impair the duties of the infrastructure board.

15 7 Sec. 26. NEW SECTION. 15G.116 RENEWABLE FUEL

15 8 INFRASTRUCTURE PROGRAM FOR RETAIL MOTOR FUEL SITES.

15 9 A renewable fuel infrastructure program is established in
15 10 the department under the direction of the renewable fuel
15 11 infrastructure board created pursuant to section 15G.115.

15 12 1. The purpose of the program is to improve a retail motor
15 13 fuel site by installing, replacing, or converting motor fuel
15 14 storage and dispensing infrastructure. The infrastructure
15 15 must be designed and shall be used exclusively to store and
15 16 dispense E-85 gasoline, biodiesel, or biodiesel blended fuel
15 17 on the premises of retail motor fuel sites operated by retail
15 18 dealers.

15 19 2. The department shall award financial incentives to a
15 20 person participating in the program as directed by the
15 21 infrastructure board on a cost-share basis. To all extent
15 22 practical, the program shall be administered in conjunction
15 23 with the programs provided in section 15.401. The department
15 24 shall contract with a qualified organization to evaluate
15 25 applications for referral to the department and evaluation and
15 26 approval by the infrastructure board.

15 27 3. The infrastructure board shall approve cost-share
15 28 agreements executed by the department and persons that the
15 29 infrastructure board determines are eligible as provided in
15 30 this section, according to terms and conditions required by
15 31 the infrastructure board. The infrastructure board shall
15 32 determine the amount of the financial incentives to be awarded
15 33 to a person participating in the program. In order to be
15 34 eligible to participate in the program all of the following
15 35 must apply:

16 1 a. The person must be an owner or operator of the retail
16 2 motor fuel site.

16 3 b. The person must apply to the department in a manner and
16 4 according to procedures required by the infrastructure board.
16 5 The application must contain all information required by the
16 6 infrastructure board and shall at least include all of the
16 7 following:

16 8 (1) The name of the person and the address of the retail

16 9 motor fuel site to be improved.

16 10 (2) A detailed description of the infrastructure to be
16 11 installed, replaced, or converted, including but not limited
16 12 to the model number of each installed, replaced, or converted
16 13 motor fuel storage tank if available.

16 14 (3) A statement describing how the retail motor fuel site
16 15 is to be improved, the total estimated cost of the planned
16 16 improvement, and the date when the infrastructure will be
16 17 first used to store and dispense the renewable fuel.

16 18 (4) A statement certifying that the infrastructure shall
16 19 not be used to store or dispense motor fuel other than E-85
16 20 gasoline, biodiesel, or biodiesel blended fuel, unless granted
16 21 a waiver by the infrastructure board pursuant to this section.

16 22 4. A retail motor fuel site which is improved using
16 23 financial incentives must comply with federal and state
16 24 standards governing new or upgraded motor fuel storage tanks
16 25 used to store and dispense the renewable fuel. A site
16 26 classified as a no further action site pursuant to a
16 27 certificate issued by the department of natural resources
16 28 under section 455B.474 shall retain its classification
16 29 following modifications necessary to store and dispense the
16 30 renewable fuel and the owner or operator shall not be required
16 31 to perform a new site assessment unless the site causes a
16 32 clear, present, and impending danger to the public health or
16 33 the environment.

16 34 5. a. For the period beginning July 1, 2006, and ending
16 35 June 30, 2009, the department upon direction of the
17 1 infrastructure board shall distribute financial incentives to
17 2 improve retail motor fuel sites located within each of the six
17 3 geographic regions described in section 173.4A.

17 4 b. The infrastructure board shall not approve a cost=
17 5 share agreement which awards financial incentives to install,
17 6 replace, or convert infrastructure associated with more than
17 7 one motor fuel storage tank or motor fuel pump located at the
17 8 same retail motor fuel site.

17 9 6. An award of financial incentives to a participating
17 10 person shall be in the form of a grant.

17 11 a. In order to participate in the program an eligible
17 12 person must execute a cost=share agreement with the department
17 13 as approved by the infrastructure board in which the person
17 14 contributes a percentage of the total costs related to
17 15 improving the retail motor fuel site. The financial
17 16 incentives awarded to the participating person shall not
17 17 exceed thirty percent of the estimated cost of making the
17 18 improvements or thirty percent of the actual cost of making
17 19 the improvements, whichever is less.

17 20 b. The infrastructure board shall not approve an award of
17 21 more than thirty thousand dollars to improve a retail motor
17 22 fuel site. The infrastructure board may approve multiple
17 23 awards to make improvements to a retail motor fuel site so
17 24 long as the total amount of the awards in all years is not
17 25 more than thirty thousand dollars.

17 26 c. A participating person shall not use the infrastructure
17 27 to store or dispense motor fuel other than E-85 gasoline,
17 28 biodiesel, or biodiesel blended fuel unless one of the
17 29 following applies:

17 30 (1) The participating person is granted a waiver by the
17 31 infrastructure board. The participating person shall store or
17 32 dispense the motor fuel according to the terms and conditions
17 33 of the waiver.

17 34 (2) The infrastructure fund is immediately repaid the
17 35 total amount of moneys awarded to the participating person
18 1 together with a monetary penalty equal to twenty=five percent
18 2 of that awarded amount.

18 3 d. A participating person who acts in violation of an
18 4 agreement executed with the department pursuant to this
18 5 section is subject to a civil penalty of not more than one
18 6 thousand dollars a day for each day of the violation. The
18 7 civil penalty shall be deposited into the general fund of the
18 8 state.

18 9 e. The infrastructure board shall submit a report to the
18 10 general assembly each year which provides the same information
18 11 as required in section 15.104, subsection 9.

18 12 Sec. 27. NEW SECTION. 15G.117 RENEWABLE FUEL
18 13 INFRASTRUCTURE PROGRAM FOR BIODIESEL TERMINAL FACILITIES.

18 14 The department, under the direction of the renewable fuel
18 15 infrastructure board created in section 15G.115, and in
18 16 cooperation with the Iowa comprehensive petroleum underground
18 17 storage tank fund board as provided in chapter 455G, shall
18 18 establish and administer a renewable fuel infrastructure
18 19 program for terminal facilities that store and dispense

18 20 biodiesel or biodiesel blended fuel. The infrastructure must
18 21 be designed and shall be used exclusively to store and
18 22 distribute biodiesel or biodiesel blended fuel. The
18 23 department as directed by the infrastructure board shall
18 24 provide a cost-share program for financial incentives.
18 25 1. To all extent practical, the program shall be
18 26 administered in conjunction with the programs provided in
18 27 section 15.401. The department shall contract with a
18 28 qualified organization to evaluate applications for referral
18 29 to the department and evaluation and approval by the
18 30 infrastructure board.
18 31 2. The department shall award financial incentives to a
18 32 terminal operator participating in the program as directed by
18 33 the infrastructure board. In order to be eligible to
18 34 participate in the program, the terminal operator must apply
18 35 to the department in a manner and according to procedures
19 1 required by the infrastructure board. The application must
19 2 contain information required by the infrastructure board and
19 3 shall at least include all of the following:
19 4 a. The name of the terminal operator and the address of
19 5 the terminal to be improved.
19 6 b. A detailed description of the infrastructure to be
19 7 installed, replaced, or converted.
19 8 c. A statement describing how the terminal is to be
19 9 improved, the total estimated cost of the planned improvement,
19 10 and the date when the infrastructure will be first used to
19 11 store and distribute biodiesel or biodiesel blended fuel.
19 12 d. A statement certifying that the infrastructure shall
19 13 not be used to store or dispense motor fuel other than
19 14 biodiesel or biodiesel blended fuel, unless granted a waiver
19 15 by the infrastructure board pursuant to this section.
19 16 3. The department's award of financial incentives to a
19 17 participating terminal operator shall be in the form of a
19 18 grant. In order to participate in the program, an eligible
19 19 terminal operator must execute a cost-share agreement with the
19 20 department in which the terminal operator contributes a
19 21 percentage of the total costs related to improving the
19 22 terminal. The financial incentives awarded to the
19 23 participating terminal operator shall not exceed the estimated
19 24 cost of making the improvements or the actual cost of making
19 25 the improvements, whichever is less.
19 26 4. A participating terminal operator shall not use the
19 27 infrastructure to store or dispense motor fuel other than
19 28 biodiesel or biodiesel blended fuel, unless one of the
19 29 following applies:
19 30 a. The participating terminal operator is granted a waiver
19 31 by the infrastructure board. The participating terminal
19 32 operator shall store or dispense the motor fuel according to
19 33 the terms and conditions of the waiver.
19 34 b. The infrastructure fund is immediately repaid the total
19 35 amount of moneys awarded to the participating terminal
20 1 operator together with a monetary penalty equal to twenty-five
20 2 percent of that awarded amount.
20 3 c. A participating terminal operator who acts in violation
20 4 of an agreement executed with the department pursuant to this
20 5 section is subject to a civil penalty of not more than one
20 6 thousand dollars a day for each day of the violation. The
20 7 civil penalty shall be deposited into the general fund of the
20 8 state.

20 9 DIVISION IV

20 10 RENEWABLE FUEL INCOME TAX CREDIT PROVISIONS

20 11 Sec. 28. Section 422.11C, subsection 1, paragraphs a
20 12 through g, Code 2005, are amended by striking the paragraphs
20 13 and inserting in lieu thereof the following:

20 14 a. "E85 gasoline", "ethanol blended gasoline",
20 15 "gasoline", and "retail dealer" mean the same as defined in
20 16 section 214A.1.
20 17 b. "Motor fuel pump" means the same as motor vehicle fuel
20 18 pump as defined in section 214.1.
20 19 c. "Retail motor fuel site" means the same as defined in
20 20 section 214A.1.
20 21 d. "Sell" means to sell on a retail basis.
20 22 e. "Tax credit" means the designated ethanol blended
20 23 gasoline tax credit as provided in this section.
20 24 Sec. 29. Section 422.11C, subsection 2, paragraph b, Code
20 25 2005, is amended to read as follows:
20 26 b. The taxpayer operates at least one ~~service station~~
20 27 ~~retail motor fuel site~~ at which more than sixty percent of the
20 28 total gallons of gasoline sold and dispensed through one or
20 29 more ~~metered motor fuel~~ pumps by the taxpayer in the tax year
20 30 is ethanol blended gasoline.

20 31 Sec. 30. Section 422.11C, subsection 3, Code 2005, is
20 32 amended to read as follows:
20 33 3. The tax credit shall be calculated separately for each
20 34 ~~service station retail motor fuel~~ site operated by the
20 35 taxpayer. The amount of the tax credit for each eligible
21 1 ~~service station retail motor fuel~~ site is two and one-half
21 2 cents multiplied by the total number of gallons of ethanol
21 3 blended gasoline sold and dispensed through all ~~metered motor~~
21 4 ~~fuel~~ pumps located at that ~~service station retail motor fuel~~
21 5 ~~site~~ during the tax year in excess of sixty percent of all
21 6 gasoline sold and dispensed through ~~metered motor fuel~~ pumps
21 7 at that ~~service station retail motor fuel site~~ during the tax
21 8 year.

21 9 3A. ~~A taxpayer is not eligible to claim a designated~~
21 10 ~~ethanol blended gasoline tax credit as provided in this~~
21 11 ~~section, if the taxpayer claims any of the following:~~
21 12 a. ~~An ethanol promotion tax credit as provided in section~~
21 13 ~~422.11N or 422.33.~~
21 14 b. ~~An E=85 gasoline promotion tax credit as provided in~~
21 15 ~~section 422.110 or 422.33 for the same gallons of ethanol~~
21 16 ~~blended gasoline.~~

21 17 Sec. 31. Section 422.11C, Code 2005, is amended by adding
21 18 the following new subsection:
21 19 NEW SUBSECTION. 6. This section is repealed on January 1,
21 20 2007.

21 21 Sec. 32. NEW SECTION. 422.11N ETHANOL PROMOTION TAX
21 22 CREDIT.

21 23 1. As used in this section, unless the context otherwise
21 24 requires:

21 25 a. "E=85 gasoline", "ethanol", "ethanol blended gasoline",
21 26 "gasoline", "motor fuel pump", and "retail dealer" mean the
21 27 same as defined in section 214A.1.

21 28 b. "Sell" means to sell on a retail basis.

21 29 c. "Tax credit" means the ethanol promotion tax credit as
21 30 provided in this section.

21 31 2. The taxes imposed under this division, less the credits
21 32 allowed under sections 422.12 and 422.12B, shall be reduced by
21 33 an ethanol promotion tax credit for each tax year that the
21 34 taxpayer is eligible to claim the tax credit under this
21 35 section. In order to be eligible, all of the following must
22 1 apply:

22 2 a. The taxpayer is a retail dealer who sells and dispenses
22 3 ethanol blended gasoline through a motor fuel pump in the tax
22 4 year in which the tax credit is claimed.

22 5 b. The retail dealer complies with requirements of the
22 6 department to administer this section.

22 7 3. In order to receive the tax credit, the retail dealer
22 8 must calculate all of the following:

22 9 a. The retail dealer's total gasoline gallonage as
22 10 provided in section 452A.31.

22 11 b. The retail dealer's total ethanol gallonage as provided
22 12 in section 452A.31. The retail dealer may calculate the
22 13 ethanol gallonage based on the schedule provided in section
22 14 452A.32.

22 15 4. The tax credit is calculated by multiplying five cents
22 16 by the retail dealer's total ethanol gallonage as provided in
22 17 section 452A.31 as follows:

22 18 a. For each calendar year beginning during the period
22 19 commencing January 1, 2006, and ending December 31, 2010, the
22 20 tax credit shall be five cents multiplied by the retail
22 21 dealer's total ethanol gallonage.

22 22 b. For each calendar year beginning during the period
22 23 commencing January 1, 2011, and ending December 31, 2025, the
22 24 tax credit shall be calculated as follows:

22 25 (1) Take the retail dealer's total ethanol gallonage which
22 26 is the minuend.

22 27 (2) Multiply the retail dealer's total gasoline gallonage
22 28 by a deductible percentage and round off the resulting product
22 29 to the nearest whole number to obtain the subtrahend. For
22 30 calendar year 2011, the deductible percentage is one percent.
22 31 For each subsequent calendar year, the deductible percentage
22 32 shall keep increasing by one percent.

22 33 (3) Subtract the subtrahend from the minuend to obtain the
22 34 retail dealer's resulting qualifying ethanol gallonage.

22 35 (4) Multiply the retail dealer's resulting qualifying
23 1 ethanol gallonage by five cents.

23 2 c. If a retail dealer's tax year ends prior to December 31
23 3 of a calendar year, the retail dealer may continue to claim
23 4 the tax credit in the retail dealer's following tax year. In
23 5 that case, the tax credit shall be five cents multiplied by
23 6 the retail dealer's total ethanol gallonage for the period

23 7 beginning on the first day of the retail dealer's new tax year
23 8 until December 31. For that period, the tax credit shall be
23 9 calculated in the same manner as a retail dealer whose tax
23 10 year began on the previous January 1 and who is calculating
23 11 the tax credit on that same December 31.

23 12 5. a. A retail dealer is eligible to claim an ethanol
23 13 promotion tax credit as provided in this section even though
23 14 the retail dealer claims an E=85 gasoline promotion tax credit
23 15 pursuant to section 422.110 for the same tax year and for the
23 16 same ethanol gallonage.

23 17 b. A retail dealer is not eligible to claim an ethanol
23 18 promotion tax credit as provided in this section if the retail
23 19 dealer claims a designated ethanol blended gasoline tax credit
23 20 as provided in section 422.11C.

23 21 6. Any credit in excess of the retail dealer's tax
23 22 liability shall be refunded. In lieu of claiming a refund,
23 23 the retail dealer may elect to have the overpayment shown on
23 24 the retail dealer's final, completed return credited to the
23 25 tax liability for the following tax year.

23 26 7. An individual may claim the tax credit allowed a
23 27 partnership, limited liability company, S corporation, estate,
23 28 or trust electing to have the income taxed directly to the
23 29 individual. The amount claimed by the individual shall be
23 30 based upon the pro rata share of the individual's earnings of
23 31 a partnership, limited liability company, S corporation,
23 32 estate, or trust.

23 33 8. This section is repealed on January 1, 2026.

23 34 Sec. 33. NEW SECTION. 422.110 E=85 GASOLINE PROMOTION
23 35 TAX CREDIT.

24 1 1. As used in this section, unless the context otherwise
24 2 requires:

24 3 a. "E=85 gasoline", "ethanol", "gasoline", "motor fuel
24 4 pump", and "retail dealer" mean the same as defined in section
24 5 214A.1.

24 6 b. "Sell" means to sell on a retail basis.

24 7 c. "Tax credit" means the E=85 gasoline promotion tax
24 8 credit as provided in this section.

24 9 2. The taxes imposed under this division, less the credits
24 10 allowed under sections 422.12 and 422.12B, shall be reduced by
24 11 an E=85 gasoline promotion tax credit for each tax year that
24 12 the taxpayer is eligible to claim under this subsection. In
24 13 order to be eligible, all of the following must apply:

24 14 a. The taxpayer is a retail dealer who sells and dispenses
24 15 E=85 gasoline through a motor fuel pump in the tax year in
24 16 which the tax credit is claimed.

24 17 b. The retail dealer complies with requirements of the
24 18 department to administer this section.

24 19 3. The amount of the tax credit for a retail dealer is
24 20 calculated by multiplying a designated rate by the retail
24 21 dealer's total E=85 gasoline gallonage as provided in sections
24 22 452A.31 and 452A.32. The designated rate is as follows:

24 23 a. For calendar year 2006 or calendar year 2007, twenty=
24 24 five cents.

24 25 b. For calendar year 2008 or calendar year 2009, twenty
24 26 cents.

24 27 c. For calendar year 2010, ten cents.

24 28 d. For calendar year 2011, nine cents.

24 29 e. For calendar year 2012, eight cents.

24 30 f. For calendar year 2013, seven cents.

24 31 g. For calendar year 2014, six cents.

24 32 h. For calendar year 2015, five cents.

24 33 i. For calendar year 2016, four cents.

24 34 j. For calendar year 2017, three cents.

24 35 k. For calendar year 2018, two cents.

25 1 l. For calendar year 2019, one cent.

25 2 4. If a retail dealer's tax year ends prior to December 31
25 3 of a calendar year, the retail dealer may continue to claim
25 4 the tax credit in the retail dealer's following tax year. In
25 5 that case, the tax credit shall be the designated rate
25 6 multiplied by the retail dealer's total E=85 gasoline
25 7 gallonage for the remaining period beginning on the first day
25 8 of the retail dealer's new tax year until the next December
25 9 31. For that remaining period, the tax credit shall be
25 10 calculated in the same manner as a retail dealer whose tax
25 11 year began on the previous January 1 and who is calculating
25 12 the tax credit on that same December 31.

25 13 5. a. A retail dealer is eligible to claim an E=85
25 14 gasoline promotion tax credit as provided in this section even
25 15 though the retail dealer claims an ethanol promotion tax
25 16 credit pursuant to section 422.11N for the same tax year for
25 17 the same ethanol gallonage.

25 18 b. A retail dealer is not eligible to claim an E=85
25 19 gasoline tax credit as provided in this section, if the retail
25 20 dealer claims a designated ethanol blended gasoline tax credit
25 21 as provided in section 422.11C.

25 22 6. Any credit in excess of the retail dealer's tax
25 23 liability shall be refunded. In lieu of claiming a refund,
25 24 the retail dealer may elect to have the overpayment shown on
25 25 the retail dealer's final, completed return credited to the
25 26 tax liability for the following tax year.

25 27 7. An individual may claim the tax credit allowed a
25 28 partnership, limited liability company, S corporation, estate,
25 29 or trust electing to have the income taxed directly to the
25 30 individual. The amount claimed by the individual shall be
25 31 based upon the pro rata share of the individual's earnings of
25 32 a partnership, limited liability company, S corporation,
25 33 estate, or trust.

25 34 8. This section is repealed on January 1, 2020.

25 35 Sec. 34. NEW SECTION. 422.11P BIODIESEL BLENDED FUEL TAX
26 1 CREDIT.

26 2 1. As used in this section, unless the context otherwise
26 3 requires:

26 4 a. "Biodiesel blended fuel", "diesel fuel", and "retail
26 5 dealer" mean the same as defined in section 214A.1.

26 6 b. "Motor fuel pump" means the same as defined in section
26 7 214.1.

26 8 c. "Sell" means to sell on a retail basis.

26 9 d. "Tax credit" means a biodiesel blended fuel tax credit
26 10 as provided in this section.

26 11 2. The taxes imposed under this division, less the credits
26 12 allowed under sections 422.12 and 422.12B, shall be reduced by
26 13 the amount of the biodiesel blended fuel tax credit for each
26 14 tax year that the taxpayer is eligible to claim a tax credit
26 15 under this subsection.

26 16 a. In order to be eligible, all of the following must
26 17 apply:

26 18 (1) The taxpayer is a retail dealer who sells and
26 19 dispenses biodiesel blended fuel through a motor fuel pump in
26 20 the tax year in which the tax credit is claimed.

26 21 (2) Of the total gallons of diesel fuel that the retail
26 22 dealer sells and dispenses through all motor fuel pumps during
26 23 the retail dealer's tax year, fifty percent or more is
26 24 biodiesel blended fuel which meets the requirements of this
26 25 section.

26 26 (3) The retail dealer complies with requirements of the
26 27 department established to administer this section.

26 28 b. The tax credit shall apply to biodiesel blended fuel
26 29 formulated with a minimum percentage of two percent by volume
26 30 of biodiesel, if the formulation meets the standards provided
26 31 in section 214A.2.

26 32 3. The amount of the tax credit is three cents multiplied
26 33 by the total number of gallons of biodiesel blended fuel sold
26 34 and dispensed by the retail dealer through all motor fuel
26 35 pumps operated by the retail dealer during the retail dealer's
27 1 tax year.

27 2 4. Any credit in excess of the retail dealer's tax
27 3 liability shall be refunded. In lieu of claiming a refund,
27 4 the retail dealer may elect to have the overpayment shown on
27 5 the retail dealer's final, completed return credited to the
27 6 tax liability for the following tax year.

27 7 5. An individual may claim the tax credit allowed a
27 8 partnership, limited liability company, S corporation, estate,
27 9 or trust electing to have the income taxed directly to the
27 10 individual. The amount claimed by the individual shall be
27 11 based upon the pro rata share of the individual's earnings of
27 12 the partnership, limited liability company, S corporation,
27 13 estate, or trust.

27 14 6. This section is repealed January 1, 2012.

27 15 Sec. 35. Section 422.33, subsection 11, paragraph a,
27 16 subparagraph (1), Code Supplement 2005, is amended to read as
27 17 follows:

27 18 (1) ~~"Ethanol", "E=85 gasoline", "ethanol blended gasoline",~~
27 19 ~~"gasoline", "metered pump", "motor fuel pump", "retail~~
27 20 ~~dealer", "retail motor fuel site", and "sell", and "service~~
27 21 ~~station"~~ mean the same as defined in section 422.11C.

27 22 Sec. 36. Section 422.33, subsection 11, paragraph b,
27 23 subparagraph (2), Code Supplement 2005, is amended to read as
27 24 follows:

27 25 (2) The taxpayer operates at least one ~~service station~~
27 26 ~~retail motor fuel site~~ at which more than sixty percent of the
27 27 total gallons of gasoline sold and dispensed through one or
27 28 more ~~metered motor fuel~~ pumps by the taxpayer is ethanol

27 29 blended gasoline.
27 30 Sec. 37. Section 422.33, subsection 11, paragraph c, Code
27 31 Supplement 2005, is amended to read as follows:
27 32 c. (1) The tax credit shall be calculated separately for
27 33 each ~~service station retail motor fuel~~ site operated by the
27 34 taxpayer.
27 35 (2) The amount of the tax credit for each eligible ~~service~~
28 1 ~~station retail motor fuel~~ site is two and one-half cents
28 2 multiplied by the total number of gallons of ethanol blended
28 3 gasoline sold and dispensed through all ~~metered motor fuel~~
28 4 pumps located at that ~~service station retail motor fuel site~~
28 5 during the tax year in excess of sixty percent of all gasoline
28 6 sold and dispensed through ~~metered motor fuel~~ pumps at that
28 7 ~~service station retail motor fuel site~~ during the tax year.
28 8 (3) A taxpayer is not eligible to claim a designated
28 9 ethanol blended gasoline tax credit as provided in this
28 10 subsection, if the taxpayer claims any of the following:
28 11 (a) An ethanol promotion tax credit as provided in section
28 12 422.11N or this section.
28 13 (b) An E=85 promotion tax credit as provided in section
28 14 422.11O or this section for the same gallons of ethanol
28 15 blended gasoline.
28 16 Sec. 38. Section 422.33, subsection 11, Code Supplement
28 17 2005, is amended by adding the following new paragraph:
28 18 NEW PARAGRAPH. e. This subsection is repealed on January
28 19 1, 2007.
28 20 Sec. 39. Section 422.33, Code Supplement 2005, is amended
28 21 by adding the following new subsections:
28 22 NEW SUBSECTION. 11A. The taxes imposed under this
28 23 division shall be reduced by an ethanol promotion tax credit
28 24 for each tax year that the taxpayer is eligible to claim the
28 25 tax credit under this subsection.
28 26 a. The taxpayer shall claim the tax credit in the same
28 27 manner as provided in section 422.11N. The taxpayer may claim
28 28 the tax credit according to the same requirements, for the
28 29 same amount, and calculated in the same manner, as provided
28 30 for the ethanol promotion tax credit pursuant to section
28 31 422.11N.
28 32 b. Any ethanol promotion tax credit which is in excess of
28 33 the taxpayer's tax liability shall be refunded or may be shown
28 34 on the taxpayer's final, completed return credited to the tax
28 35 liability for the following tax year in the same manner as
29 1 provided in section 422.11N.
29 2 c. This subsection is repealed on January 1, 2026.
29 3 NEW SUBSECTION. 11B. The taxes imposed under this
29 4 division shall be reduced by an E=85 gasoline promotion tax
29 5 credit for each tax year that the taxpayer is eligible to
29 6 claim the tax credit under this subsection.
29 7 a. The taxpayer shall claim the tax credit in the same
29 8 manner as provided in section 422.11O. The taxpayer may claim
29 9 the tax credit according to the same requirements, for the
29 10 same amount, and calculated in the same manner, as provided
29 11 for the E=85 gasoline promotion tax credit pursuant to section
29 12 422.11O.
29 13 b. Any E=85 gasoline promotion tax credit which is in
29 14 excess of the taxpayer's tax liability shall be refunded or
29 15 may be shown on the taxpayer's final, completed return
29 16 credited to the tax liability for the following tax year in
29 17 the same manner as provided in section 422.11O.
29 18 c. This subsection is repealed on January 1, 2020.
29 19 Sec. 40. Section 422.33, Code Supplement 2005, is amended
29 20 by adding the following new subsection:
29 21 NEW SUBSECTION. 11C. The taxes imposed under this
29 22 division shall be reduced by a biodiesel blended fuel tax
29 23 credit for each tax year that the taxpayer is eligible to
29 24 claim the tax credit under this subsection.
29 25 a. The taxpayer may claim the biodiesel blended fuel tax
29 26 credit according to the same requirements, for the same
29 27 amount, and calculated in the same manner, as provided for the
29 28 biodiesel blended fuel tax credit pursuant to section 422.11P.
29 29 b. Any biodiesel blended fuel tax credit which is in
29 30 excess of the taxpayer's tax liability shall be refunded or
29 31 may be shown on the taxpayer's final, completed return
29 32 credited to the tax liability for the following tax year in
29 33 the same manner as provided in section 422.11P.
29 34 c. This subsection is repealed on January 1, 2012.
29 35 Sec. 41. RETROACTIVE APPLICABILITY DATE. Sections
30 1 422.11N, 422.11O, and 422.11P, as enacted in this Act, and
30 2 section 422.33, subsections 11A, 11B, and 11C, as enacted in
30 3 this Act, apply retroactively to tax years beginning on or
30 4 after January 1, 2006.

30 5 Sec. 42. TAX CREDIT AVAILABILITY.
30 6 1. For a retail dealer who may claim a designated ethanol
30 7 blended gasoline tax credit under section 422.11C or 422.33,
30 8 subsection 11, as amended by this Act, in calendar year 2006
30 9 and whose tax year ends prior to December 31, 2006, the retail
30 10 dealer may continue to claim the tax credit in the retail
30 11 dealer's following tax year. In that case, the tax credit
30 12 shall be calculated in the same manner as provided in section
30 13 422.11C or 422.33, subsection 11, as amended by this Act, for
30 14 the remaining period beginning on the first day of the retail
30 15 dealer's new tax year until December 31, 2006. For that
30 16 remaining period, the tax credit shall be calculated in the
30 17 same manner as a retail dealer whose tax year began on the
30 18 previous January 1 and who is calculating the tax credit on
30 19 December 31, 2006.

30 20 2. For a retail dealer who may claim an ethanol promotion
30 21 tax credit under section 422.11N or 422.33, subsection 11A, as
30 22 enacted in this Act, in calendar year 2025 and whose tax year
30 23 ends prior to December 31, 2025, the retail dealer may
30 24 continue to claim the tax credit in the retail dealer's
30 25 following tax year. In that case, the tax credit shall be
30 26 calculated in the same manner as provided in section 422.11N
30 27 or 422.33, subsection 11A, as enacted in this Act, for the
30 28 remaining period beginning on the first day of the retail
30 29 dealer's new tax year until December 31, 2025. For that
30 30 remaining period, the tax credit shall be calculated in the
30 31 same manner as a retail dealer whose tax year began on the
30 32 previous January 1 and who is calculating the tax credit on
30 33 December 31, 2025.

30 34 3. For a retail dealer who may claim an E=85 gasoline
30 35 promotion tax credit under section 422.11O or 422.33,
31 1 subsection 11B, as enacted in this Act, in calendar year 2019
31 2 and whose tax year ends prior to December 31, 2019, the retail
31 3 dealer may continue to claim the tax credit in the retail
31 4 dealer's following tax year. In that case, the tax credit
31 5 shall be calculated in the same manner as provided in section
31 6 422.11O or 422.33, subsection 11B, as enacted in this Act, for
31 7 the remaining period beginning on the first day of the retail
31 8 dealer's new tax year until December 31, 2019. For that
31 9 remaining period, the tax credit shall be calculated in the
31 10 same manner as a retail dealer whose tax year began on the
31 11 previous January 1 and who is calculating the tax credit on
31 12 December 31, 2019.

31 13 4. For a retail dealer who may claim a biodiesel blended
31 14 fuel tax credit under section 422.11P or 422.33, subsection
31 15 11C, as enacted in this Act, in calendar year 2006 and whose
31 16 tax year ends before December 31, 2006, the retail dealer may
31 17 claim the tax credit during the period beginning January 1,
31 18 2006, and ending on the last day of the retail dealer's tax
31 19 year, if of the total gallons of diesel fuel that the retail
31 20 dealer sells and dispenses through all motor fuel pumps during
31 21 that period, fifty percent or more is biodiesel blended fuel
31 22 which meets the requirements of section 422.11P or 422.33,
31 23 subsection 11C, as enacted in this Act.

31 24 5. For a retail dealer who may claim a biodiesel blended
31 25 fuel tax credit under section 422.11P or 422.33, subsection
31 26 11C, as enacted in this Act, in calendar year 2011 and whose
31 27 tax year ends prior to December 31, 2011, the retail dealer
31 28 may continue to claim the tax credit in the retail dealer's
31 29 following tax year. In that case, the tax credit shall be
31 30 calculated in the same manner as provided in section 422.11P
31 31 or 422.33, subsection 11C, as enacted in this Act, for the
31 32 remaining period beginning on the first day of the retail
31 33 dealer's new tax year until December 31, 2011. For that
31 34 remaining period, the tax credit shall be calculated in the
31 35 same manner as a retail dealer whose tax year began on the
32 1 previous January 1 and who is calculating the tax credit on
32 2 December 31, 2011.

32 3 DIVISION V

32 4 PETROLEUM REPLACEMENT INITIATIVE

32 5 Sec. 43. Section 452A.2, subsection 2, Code Supplement
32 6 2005, is amended by striking the subsection and inserting in
32 7 lieu thereof the following:

32 8 2. "Biofuel" means the same as defined in section 214A.1.

32 9 Sec. 44. Section 452A.2, Code Supplement 2005, is amended
32 10 by adding the following new subsections:

32 11 NEW SUBSECTION. 1A. "Biodiesel" means the same as defined
32 12 in section 214A.1.

32 13 NEW SUBSECTION. 1B. "Biodiesel blended fuel" means the
32 14 same as defined in section 214A.1.

32 15 NEW SUBSECTION. 9A. "E=85 gasoline" means the same as

defined in section 214A.1.
NEW SUBSECTION. 10A. "Ethanol" means the same as defined
in section 214A.1.
NEW SUBSECTION. 13A. "Gasoline" means the same as defined
in section 214A.1.
NEW SUBSECTION. 19A. "Motor fuel pump" means the same as
defined in section 214.1.
NEW SUBSECTION. 20A. "Nonethanol blended gasoline" means
gasoline other than ethanol blended gasoline.
NEW SUBSECTION. 24A. "Retail dealer" means the same as
defined in section 214A.1.
NEW SUBSECTION. 24B. "Retail motor fuel site" means the
same as defined in section 214A.1.
Sec. 45. Section 452A.2, subsection 11, Code Supplement
2005, is amended to read as follows:
11. "Ethanol blended gasoline" means ~~motor fuel containing~~
~~at least ten percent alcohol distilled from cereal grains the~~
~~same as defined in section 214A.1.~~
Sec. 46. Section 452A.2, subsection 19, unnumbered
paragraph 1, Code Supplement 2005, is amended to read as
follows:
"Motor fuel" means ~~both motor fuel as defined in section~~
~~214A.1 and includes all of the following:~~
Sec. 47. Section 452A.3, subsection 1A, Code 2005, is
amended by striking the subsection and inserting in lieu
thereof the following:
1A. Except as otherwise provided in this section and in
this division, after June 30, 2007, this subsection shall
apply to the excise tax imposed on each gallon of gasoline
used for any purpose for the privilege of operating motor
vehicles in this state. The amount of the excise tax is the
applicable rate multiplied by each gallon of ethanol blended
gasoline and nonethanol blended gasoline.
a. The applicable rate is the base rate of twenty cents
for ethanol blended gasoline and nonethanol blended gasoline.
b. By March 1, following each key determination period as
provided in section 452A.31, the department shall determine
whether the biofuel percentage threshold has been met as
provided in section 452A.34.
(1) If the biofuel threshold percentage has been met, the
applicable rate of the excise tax is the base rate as provided
in paragraph "a".
(2) If the biofuel threshold percentage has not been met,
the applicable rate of the excise tax is a special rate.
(a) The special rate is calculated as follows:
(i) Multiply the biofuel threshold disparity factor for
that key determination period as provided in section 452A.34
by two cents to obtain the resulting product.
(ii) Add the resulting product to the base rate as if the
biofuel threshold percentage had been met as provided in
paragraph "a" to obtain the resulting sum which is the special
rate.
(b) The special rate shall be effective as follows:
(i) If the biofuel threshold percentage has not been met
during the first key determination period, the special rate is
effective beginning on July 1, 2010, and ending on June 30,
2015.
(ii) If the biofuel threshold percentage has not been met
during the second key determination period, the special rate
is effective beginning on July 1, 2015, and ending on June 30,
2020.
(iii) If the biofuel threshold percentage has not been met
during the third key determination period, the special rate is
effective beginning on July 1, 2020, and ending on June 30,
2025.
(iv) If the biofuel threshold percentage has not been met
during the fourth key determination period, the special rate
is effective on and after July 1, 2025.
Sec. 48. NEW SECTION. 452A.31 SPECIAL TERMS.
For purposes of this division, all of the following shall
apply:
1. a. A determination period is any twelve-month period
beginning on January 1 and ending on December 31.
b. A key determination period and key determination date
are as follows:
(1) For the first key determination period, the period
beginning January 1 and ending December 31, 2009, and for the
first key determination date, March 1, 2010.
(2) For the second key determination period, the period
beginning January 1 and ending December 31, 2014, and for the
second key determination date, March 1, 2015.

34 27 (3) For the third key determination period, the period
34 28 beginning January 1 and ending December 31, 2019, and for the
34 29 third key determination date, March 1, 2020.

34 30 (4) For the fourth key determination period, the period
34 31 beginning January 1 and ending December 31, 2024, and for the
34 32 fourth key determination date, March 1, 2025.

34 33 2. a. A retail dealer's total gasoline gallonage is the
34 34 total number of gallons of gasoline, which the retail dealer
34 35 sells and dispenses from all motor fuel pumps operated by the
35 1 retail dealer in this state during a twelve=month period
35 2 beginning January 1 and ending December 31. The retail
35 3 dealer's total gasoline gallonage is divided into the
35 4 following classifications:

35 5 (1) The total ethanol blended gasoline gallonage which is
35 6 the retail dealer's total number of gallons of ethanol blended
35 7 gasoline and which includes all of the following
35 8 subclassifications:

35 9 (a) The total E=xx gasoline gallonage which is the total
35 10 number of gallons of ethanol blended gasoline other than E=85
35 11 gasoline.

35 12 (b) The total E=85 gasoline gallonage which is the total
35 13 number of gallons of E=85 gasoline.

35 14 (2) The total nonblended gasoline gallonage which is the
35 15 total number of gallons of nonblended ethanol gasoline.

35 16 b. A retail dealer's total ethanol gallonage is the total
35 17 number of gallons of ethanol which is a component of ethanol
35 18 blended gasoline which the retail dealer sells and dispenses
35 19 from motor fuel pumps as provided in paragraph "a" during a
35 20 twelve=month period beginning January 1 and ending December
35 21 31.

35 22 3. a. A retail dealer's total diesel fuel gallonage is
35 23 the total number of gallons of diesel fuel, which the retail
35 24 dealer sells and dispenses from all motor fuel pumps operated
35 25 by the retail dealer in this state during a twelve=month
35 26 period beginning January 1 and ending December 31. The retail
35 27 dealer's total diesel fuel gallonage is divided into the
35 28 following classifications:

35 29 (1) The total biodiesel blended fuel gallonage which is
35 30 the retail dealer's total number of gallons of biodiesel
35 31 blended fuel.

35 32 (2) The total nonblended diesel fuel gallonage which is
35 33 the total number of gallons of diesel fuel which is not
35 34 biodiesel or biodiesel blended fuel.

35 35 b. A retail dealer's total biodiesel gallonage is the
36 1 total number of gallons of biodiesel which may or may not be a
36 2 component of biodiesel blended fuel, and which the retail
36 3 dealer sells and dispenses from motor fuel pumps as provided
36 4 in paragraph "a" during a twelve=month period beginning
36 5 January 1 and ending December 31.

36 6 4. a. The aggregate gasoline gallonage is the total
36 7 number of gallons of gasoline, which all retail dealers sell
36 8 and dispense from all motor fuel pumps operated by the retail
36 9 dealers in this state during a twelve=month period beginning
36 10 January 1 and ending December 31. The aggregate gasoline
36 11 gallonage is divided into the following classifications:

36 12 (1) The aggregate ethanol blended gasoline gallonage which
36 13 is the aggregate total number of gallons of ethanol blended
36 14 gasoline and which includes all of the following
36 15 subclassifications:

36 16 (a) The aggregate E=xx gasoline gallonage which is the
36 17 aggregate total number of gallons of ethanol blended gasoline
36 18 other than E=85 gasoline.

36 19 (b) The aggregate E=85 gasoline gallonage which is the
36 20 aggregate total number of gallons of E=85 gasoline.

36 21 (2) The aggregate nonblended gasoline gallonage, which is
36 22 the aggregate number of gallons of nonblended ethanol
36 23 gasoline.

36 24 b. The aggregate ethanol gallonage is the total number of
36 25 gallons of ethanol which is a component of ethanol blended
36 26 gasoline which all retail dealers sell and dispense from motor
36 27 fuel pumps as provided in paragraph "a" during a twelve=month
36 28 period beginning January 1 and ending December 31.

36 29 5. a. The aggregate diesel fuel gallonage is the total
36 30 number of gallons of diesel fuel, which all retail dealers
36 31 sell and dispense from all motor fuel pumps operated by the
36 32 retail dealers in this state during a twelve=month period
36 33 beginning January 1 and ending December 31. The aggregate
36 34 diesel fuel gallonage is divided into the following
36 35 classifications:

37 1 (1) The aggregate biodiesel blended fuel gallonage which
37 2 is the aggregate number of gallons of biodiesel blended fuel.

37 3 (2) The aggregate nonblended diesel fuel gallonage which
37 4 is the aggregate number of gallons of diesel fuel which is not
37 5 biodiesel or biodiesel blended fuel.
37 6 b. The aggregate biodiesel gallonage is the total number
37 7 of gallons of biodiesel which may or may not be a component of
37 8 biodiesel blended fuel, and which all retail dealers sell and
37 9 dispense from motor fuel pumps as provided in paragraph "a"
37 10 during a twelve-month period beginning January 1 and ending
37 11 December 31.

37 12 6. a. The aggregate ethanol distribution percentage is
37 13 the aggregate ethanol gallonage expressed as a percentage of
37 14 the aggregate gasoline gallonage calculated for a twelve=
37 15 month period beginning January 1 and ending December 31.

37 16 b. The aggregate per gallon distribution percentage which
37 17 is the aggregate ethanol blended gasoline gallonage expressed
37 18 as a percentage of the aggregate gasoline gallonage.

37 19 7. a. The aggregate biodiesel distribution percentage is
37 20 the aggregate biodiesel gallonage expressed as a percentage of
37 21 the aggregate diesel fuel gallonage calculated for a twelve=
37 22 month period beginning January 1 and ending December 31.

37 23 b. The aggregate per gallon distribution percentage is the
37 24 aggregate biodiesel blended fuel gallonage expressed as a
37 25 percentage of the aggregate diesel fuel gallonage.

37 26 8. The aggregate biofuel distribution percentage is the
37 27 sum of the aggregate ethanol gallonage plus the aggregate
37 28 biodiesel gallonage expressed as a percentage of the sum of
37 29 the aggregate gasoline gallonage plus the aggregate diesel
37 30 fuel gallonage.

37 31 9. a. The biofuel threshold percentage is the aggregate
37 32 biofuel distribution percentage required to be met during a
37 33 key determination period as provided in section 452A.34.

37 34 b. The biofuel threshold percentage disparity is a
37 35 positive percentage difference obtained by taking the minuend
38 1 which is the aggregate biofuel distribution percentage and
38 2 subtracting from it the subtrahend which is the biofuel
38 3 threshold percentage, as calculated for a key determination
38 4 period as provided in section 452A.34.

38 5 c. The biofuel threshold disparity factor is the biofuel
38 6 threshold percentage disparity expressed as a positive number
38 7 rounded to the nearest tenth of a whole number.

38 8 Sec. 49. NEW SECTION. 452A.32 SCHEDULE FOR AVERAGING
38 9 BIOFUEL CONTENT IN MOTOR FUEL.

38 10 1. The department shall establish a schedule listing the
38 11 average amount of ethanol contained in E=85 gasoline as
38 12 defined in section 214A.1, for use by a retail dealer in
38 13 calculating the retail dealer's total ethanol gallonage, as
38 14 provided in section 452A.31. In establishing the schedule,
38 15 the department shall assume that a retail dealer begins
38 16 selling and dispensing E=85 gasoline from a motor fuel pump on
38 17 the first day of a month and ceases selling and distributing
38 18 E=85 gasoline on the last day of a month.

38 19 2. The department shall establish a schedule listing the
38 20 average amount of biodiesel contained in biodiesel blended
38 21 fuel as defined in section 214A.1, for use by a retail dealer
38 22 in calculating the retail dealer's total biodiesel gallonage,
38 23 as provided in section 452A.31. In establishing the schedule,
38 24 the department shall assume that a retail dealer begins
38 25 selling and dispensing biodiesel blended fuel from a motor
38 26 fuel pump on the first day of a month and ceases selling and
38 27 distributing biodiesel blended fuel on the last day of a
38 28 month.

38 29 Sec. 50. NEW SECTION. 452A.33 REPORTING REQUIREMENTS.

38 30 1. a. Each retail dealer shall report its total motor
38 31 fuel gallonage for a determination period as follows:

38 32 (1) Its total gasoline gallonage and its total ethanol
38 33 gallonage, including for each classification and
38 34 subclassification as provided in section 452A.31.

38 35 (2) Its total diesel fuel gallonage and its total
39 1 biodiesel gallonage, including for each classification and
39 2 subclassification as provided in section 452A.31.

39 3 b. The retail dealer shall prepare and submit the report
39 4 in a manner and according to procedures required by the
39 5 department. The department may require that retail dealers
39 6 report to the department on an annual, quarterly, or monthly
39 7 basis.

39 8 c. The information included in a report submitted by a
39 9 retail dealer is deemed to be a trade secret, protected as a
39 10 confidential record pursuant to section 22.7.

39 11 2. On or before February 1 the department shall deliver a
39 12 report to the governor and the legislative services agency.
39 13 The report shall compile information reported by retail

dealers to the department as provided in this section and shall at least include all of the following:

- a. (1) The aggregate gasoline gallonage for the previous determination period, including for all classifications and subclassifications as provided in section 452A.31.
- (2) The aggregate diesel fuel gallonage for the previous determination period, including for all classifications and subclassifications as provided in section 452A.31.
- b. (1) The aggregate ethanol distribution percentage for the previous determination period.
- (2) The aggregate biodiesel distribution percentage for the previous determination period.
- c. (1) The projected aggregate gasoline gallonage, the aggregate ethanol gallonage, and the projected aggregate ethanol distribution percentage, for each future key determination period as provided in section 452A.34.
- (2) The projected aggregate diesel fuel gallonage, the projected aggregate biodiesel gallonage, and the projected aggregate biodiesel distribution percentage, for each future key determination period as provided in section 452A.34.
- (3) The projected aggregate biofuel gallonage and the projected aggregate biofuel distribution percentage, for each future key determination period as provided in section 452A.34.
- d. The biofuel threshold percentage required for the next key determination period as provided in section 452A.34 and any projected biofuel threshold percentage disparity, including the amount of additional biofuel required to be sold and dispensed from all motor fuel pumps located at all retail motor fuel sites in this state in order to meet the next biofuel threshold percentage.
- e. The report shall not provide information regarding motor fuel or biofuel which is sold and dispensed by an individual retail dealer or at a particular retail motor fuel site. The report shall not include a trade secret protected as a confidential record pursuant to section 22.7.

3. On or before February 1 of each year, the state department of transportation shall deliver a report to the governor and the legislative services agency providing information regarding flexible fuel vehicles registered in this state during the previous determination period. The information shall state all of the following:

- a. The aggregate number of flexible fuel vehicles.
- b. Of the aggregate number of flexible fuel vehicles, all of the following:
 - (1) The number of flexible fuel vehicles according to the year of manufacture.
 - (2) The number of passenger vehicles and the number of passenger vehicles according to the year of manufacture.
 - (3) The number of light pickup trucks and the number of light pickup trucks according to the year of manufacture.

Sec. 51. NEW SECTION. 452A.34 BIOFUEL THRESHOLD PERCENTAGES.

1. The department shall determine whether a biofuel threshold percentage has been met on the following key determination dates:
 - a. On March 1, 2010, the department must determine that the aggregate biofuel distribution percentage was at least ten percent in order to meet the first biofuel threshold percentage for the key determination period beginning on January 1, 2009, and ending December 31, 2009.
 - b. On March 1, 2015, the department must determine that the aggregate biofuel distribution percentage was at least fifteen percent in order to meet the second biofuel threshold percentage for the key determination period beginning on January 1, 2014, and ending December 31, 2014.
 - c. On March 1, 2020, the department must determine that the aggregate biofuel distribution percentage was at least twenty percent in order to meet the third biofuel threshold percentage for the key determination period beginning on January 1, 2019, and ending December 31, 2019.
 - d. On March 1, 2025, the department must determine that the aggregate biofuel distribution percentage was at least twenty-five percent in order to meet the fourth biofuel threshold percentage for the key determination period beginning on January 1, 2024, and ending December 31, 2024.
2. If on a key determination date, a biofuel threshold percentage has not been met, the department shall calculate the biofuel threshold percentage disparity and the resulting biofuel threshold disparity factor as provided in section 452A.31 which shall be used to determine the special rate of

41 25 the excise tax imposed on each gallon of nonethanol blended
41 26 gasoline as provided in section 452A.3.

41 27 DIVISION VI

41 28 COORDINATING PROVISIONS == GOVERNMENT VEHICLES

41 29 Sec. 52. Section 8A.362, subsection 3, Code 2005, is
41 30 amended to read as follows:

41 31 3. a. The director shall provide for a record system for
41 32 the keeping of records of the total number of miles state=
41 33 owned motor vehicles are driven and the per=mile cost of
41 34 operation of each motor vehicle. Every state officer or
41 35 employee shall keep a record book to be furnished by the
42 1 director in which the officer or employee shall enter all
42 2 purchases of gasoline, lubricating oil, grease, and other
42 3 incidental expense in the operation of the motor vehicle
42 4 assigned to the officer or employee, giving the quantity and
42 5 price of each purchase, including the cost and nature of all
42 6 repairs on the motor vehicle. Each operator of a state=owned
42 7 motor vehicle shall promptly prepare a report at the end of
42 8 each month on forms furnished by the director and forwarded to
42 9 the director, giving the information the director may request
42 10 in the report. Each month the director shall compile the
42 11 costs and mileage of state=owned motor vehicles from the
42 12 reports and keep a cost history for each motor vehicle and the
42 13 costs shall be reduced to a cost=per=mile basis for each motor
42 14 vehicle. The director shall call to the attention of an
42 15 elected official or the head of any state agency to which a
42 16 motor vehicle has been assigned any evidence of the
42 17 mishandling or misuse of a state=owned motor vehicle which is
42 18 called to the director's attention.

42 19 b. A motor vehicle operated under this subsection shall
42 20 not operate on gasoline other than ethanol blended gasoline
42 21 ~~blended with at least ten percent ethanol as defined in~~
42 22 ~~section 214A.1~~, unless under emergency circumstances. A
42 23 state-issued credit card used to purchase gasoline shall not
42 24 be valid to purchase gasoline other than ethanol blended
42 25 gasoline ~~blended with at least ten percent ethanol~~, if
42 26 commercially available. The motor vehicle shall also be
42 27 affixed with a brightly visible sticker which notifies the
42 28 traveling public that the motor vehicle is being operated on
42 29 ethanol blended gasoline ~~blended with ethanol~~. However, the
42 30 sticker is not required to be affixed to an unmarked vehicle
42 31 used for purposes of providing law enforcement or security.

42 32 Sec. 53. Section 8A.362, subsection 5, paragraph a,
42 33 subparagraphs (1) and (2), Code 2005, are amended to read as
42 34 follows:

42 35 (1) ~~A fuel blended with not more than fifteen percent E=85~~
43 1 ~~gasoline and at least eighty-five percent ethanol as provided~~
43 2 ~~in section 214A.2.~~

43 3 (2) ~~A B=20 biodiesel blended fuel which is a mixture of~~
43 4 ~~diesel fuel and processed soybean oil as provided in section~~
43 5 ~~214A.2. At least twenty percent of the mixed fuel by volume~~
43 6 ~~must be processed soybean oil.~~

43 7 Sec. 54. Section 216B.3, subsection 16, paragraph a, Code
43 8 2005, is amended to read as follows:

43 9 a. A motor vehicle purchased by the commission shall not
43 10 operate on gasoline other than ethanol blended gasoline
43 11 ~~blended with at least ten percent ethanol as defined in~~
43 12 ~~section 214A.1~~. A state issued credit card used to purchase
43 13 gasoline shall not be valid to purchase gasoline other than
43 14 ethanol blended gasoline ~~blended with at least ten percent~~
43 15 ~~ethanol~~. The motor vehicle shall also be affixed with a
43 16 brightly visible sticker which notifies the traveling public
43 17 that the motor vehicle is being operated on ethanol blended
43 18 gasoline ~~blended with ethanol~~. However, the sticker is not
43 19 required to be affixed to an unmarked vehicle used for
43 20 purposes of providing law enforcement or security.

43 21 Sec. 55. Section 216B.3, subsection 16, paragraph b,
43 22 subparagraph (1), subparagraph subdivisions (a) and (b), Code
43 23 2005, are amended to read as follows:

43 24 (a) ~~A fuel blended with not more than fifteen percent E=85~~
43 25 ~~gasoline and at least eighty-five percent ethanol as provided~~
43 26 ~~in section 214A.2.~~

43 27 (b) ~~A B=20 biodiesel blended fuel which is a mixture of~~
43 28 ~~diesel fuel and processed soybean oil as provided in section~~
43 29 ~~214A.2. At least twenty percent of the mixed fuel by volume~~
43 30 ~~must be processed soybean oil.~~

43 31 Sec. 56. Section 260C.19A, subsection 1, Code 2005, is
43 32 amended to read as follows:

43 33 1. A motor vehicle purchased by or used under the
43 34 direction of the board of directors to provide services to a
43 35 merged area shall not operate on gasoline other than ethanol

~~44 1 blended gasoline blended with at least ten percent ethanol as~~
~~44 2 defined in section 214A.1. The motor vehicle shall also be~~
~~44 3 affixed with a brightly visible sticker which notifies the~~
~~44 4 traveling public that the motor vehicle is being operated on~~
~~44 5 ethanol blended gasoline blended with ethanol. However, the~~
~~44 6 sticker is not required to be affixed to an unmarked vehicle~~
~~44 7 used for purposes of providing law enforcement or security.~~
~~44 8 Sec. 57. Section 260C.19A, subsection 2, paragraph a,~~
~~44 9 subparagraphs (1) and (2), Code 2005, are amended to read as~~
~~44 10 follows:~~

~~44 11 (1) A fuel blended with not more than fifteen percent E=85~~
~~44 12 gasoline and at least eighty-five percent ethanol as provided~~
~~44 13 in section 214A.2.~~

~~44 14 (2) A B=20 biodiesel blended fuel which is a mixture of~~
~~44 15 diesel fuel and processed soybean oil as provided in section~~
~~44 16 214A.2. At least twenty percent of the mixed fuel by volume~~
~~44 17 must be processed soybean oil.~~

~~44 18 Sec. 58. Section 262.25A, subsection 2, Code 2005, is~~
~~44 19 amended to read as follows:~~

~~44 20 2. A motor vehicle purchased by the institutions shall not~~
~~44 21 operate on gasoline other than ethanol blended gasoline~~
~~44 22 blended with at least ten percent ethanol as defined in~~
~~44 23 section 214A.1, unless under emergency circumstances. A~~

~~44 24 state-issued credit card used to purchase gasoline shall not~~
~~44 25 be valid to purchase gasoline other than ethanol blended~~
~~44 26 gasoline blended with at least ten percent ethanol if~~
~~44 27 commercially available. The motor vehicle shall also be~~

~~44 28 affixed with a brightly visible sticker which notifies the~~
~~44 29 traveling public that the motor vehicle is being operated on~~
~~44 30 ethanol blended gasoline blended with ethanol. However, the~~
~~44 31 sticker is not required to be affixed to an unmarked vehicle~~
~~44 32 used for purposes of providing law enforcement or security.~~

~~44 33 Sec. 59. Section 262.25A, subsection 3, paragraph a,~~
~~44 34 subparagraphs (1) and (2), Code 2005, are amended to read as~~
~~44 35 follows:~~

~~45 1 (1) A fuel blended with not more than fifteen percent E=85~~
~~45 2 gasoline and at least eighty-five percent ethanol as provided~~
~~45 3 in section 214A.2.~~

~~45 4 (2) A B=20 biodiesel blended fuel which is a mixture of~~
~~45 5 processed soybean oil and diesel fuel as provided in section~~
~~45 6 214A.2. At least twenty percent of the fuel by volume must be~~
~~45 7 processed soybean oil.~~

~~45 8 Sec. 60. Section 279.34, Code 2005, is amended to read as~~
~~45 9 follows:~~

~~45 10 279.34 MOTOR VEHICLES REQUIRED TO OPERATE ON ETHANOL=~~
~~45 11 BLENDED ETHANOL BLENDED GASOLINE.~~

~~45 12 A motor vehicle purchased by or used under the direction of~~
~~45 13 the board of directors to provide services to a school~~
~~45 14 corporation shall not, on or after January 1, 1993, operate on~~
~~45 15 gasoline other than ethanol blended gasoline blended with at~~
~~45 16 least ten percent ethanol as defined in section 214A.1. The~~
~~45 17 motor vehicle shall also be affixed with a brightly visible~~
~~45 18 sticker which notifies the traveling public that the motor~~
~~45 19 vehicle is being operated on ethanol blended gasoline blended~~
~~45 20 with ethanol. However, the sticker is not required to be~~
~~45 21 affixed to an unmarked vehicle used for purposes of providing~~
~~45 22 law enforcement or security.~~

~~45 23 Sec. 61. Section 307.21, subsection 4, paragraph d, Code~~
~~45 24 2005, is amended to read as follows:~~

~~45 25 d. A motor vehicle purchased by the administrator shall~~
~~45 26 not operate on gasoline other than ethanol blended gasoline~~
~~45 27 blended with at least ten percent ethanol as defined in~~
~~45 28 section 214A.1. A state-issued credit card used to purchase~~

~~45 29 gasoline shall not be valid to purchase gasoline other than~~
~~45 30 ethanol blended gasoline blended with at least ten percent~~
~~45 31 ethanol. The motor vehicle shall also be affixed with a~~
~~45 32 brightly visible sticker which notifies the traveling public~~
~~45 33 that the motor vehicle is being operated on ethanol blended~~
~~45 34 gasoline blended with ethanol. However, the sticker is not~~
~~45 35 required to be affixed to an unmarked vehicle used for~~
~~46 1 purposes of providing law enforcement or security.~~

~~46 2 Sec. 62. Section 307.21, subsection 5, paragraph a,~~
~~46 3 subparagraphs (1) and (2), Code 2005, are amended to read as~~
~~46 4 follows:~~

~~46 5 (1) A fuel blended with not more than fifteen percent E=85~~
~~46 6 gasoline and at least eighty-five percent ethanol as provided~~
~~46 7 in section 214A.2.~~

~~46 8 (2) A B=20 biodiesel blended fuel which is a mixture of~~
~~46 9 processed soybean oil and diesel fuel as provided in section~~
~~46 10 214A.2. At least twenty percent of the fuel by volume must be~~
~~46 11 processed soybean oil.~~

46 12 Sec. 63. Section 331.908, Code 2005, is amended to read as
46 13 follows:

46 14 331.908 MOTOR VEHICLES REQUIRED TO OPERATE ON ~~ETHANOL=~~
46 15 ~~BLENDED ETHANOL BLENDED~~ GASOLINE.

46 16 A motor vehicle purchased or used by a county to provide
46 17 county services shall not, ~~on or after January 1, 1993,~~
46 18 operate on gasoline other than ethanol blended gasoline
46 19 ~~blended with at least ten percent ethanol as defined in~~
46 20 section 214A.1. The motor vehicle shall also be affixed with
46 21 a brightly visible sticker which notifies the traveling public
46 22 that the motor vehicle is being operated on ethanol blended
46 23 gasoline ~~blended with ethanol~~. However, the sticker is not
46 24 required to be affixed to an unmarked vehicle used for
46 25 purposes of providing law enforcement or security.

46 26 Sec. 64. Section 364.20, Code 2005, is amended to read as
46 27 follows:

46 28 364.20 MOTOR VEHICLES REQUIRED TO OPERATE ON ~~ETHANOL=~~
46 29 ~~BLENDED ETHANOL BLENDED~~ GASOLINE.

46 30 A motor vehicle purchased or used by a city to provide city
46 31 services shall not, ~~on or after January 1, 1993,~~ operate on
46 32 gasoline other than ethanol blended gasoline ~~blended with at~~
46 33 ~~least ten percent ethanol as defined in section 214A.1~~. The
46 34 motor vehicle shall also be affixed with a brightly visible
46 35 sticker which notifies the traveling public that the motor
47 1 vehicle is being operated on ethanol blended gasoline ~~blended~~
47 2 ~~with ethanol~~. However, the sticker is not required to be
47 3 affixed to an unmarked vehicle used for purposes of providing
47 4 law enforcement or security.

47 5 Sec. 65. Section 904.312A, subsection 1, Code 2005, is
47 6 amended to read as follows:

47 7 1. A motor vehicle purchased by the department shall not
47 8 operate on gasoline other than ethanol blended gasoline
47 9 ~~blended with at least ten percent ethanol as defined in~~
47 10 section 214A.1. A state-issued credit card used to purchase
47 11 gasoline shall not be valid to purchase gasoline other than
47 12 ethanol blended gasoline ~~blended with at least ten percent~~
47 13 ~~ethanol~~. The motor vehicle shall also be affixed with a
47 14 brightly visible sticker which notifies the traveling public
47 15 that the motor vehicle is being operated on ethanol blended
47 16 gasoline ~~blended with ethanol~~. However, the sticker is not
47 17 required to be affixed to an unmarked vehicle used for
47 18 purposes of providing law enforcement or security.

47 19 Sec. 66. Section 904.312A, subsection 2, paragraph a,
47 20 subparagraphs (1) and (2), Code 2005, are amended to read as
47 21 follows:

47 22 (1) ~~A fuel blended with not more than fifteen percent E=85~~
47 23 ~~gasoline and at least eighty-five percent ethanol as provided~~
47 24 ~~in section 214A.2.~~

47 25 (2) ~~A B=20 biodiesel blended fuel which is a mixture of~~
47 26 ~~diesel fuel and processed soybean oil as provided in section~~
47 27 ~~214A.2. At least twenty percent of the mixed fuel by volume~~
47 28 ~~must be processed soybean oil.~~

47 29 DIVISION VII

47 30 COORDINATING PROVISIONS == MISCELLANEOUS

47 31 Sec. 67. Section 15.401, Code Supplement 2005, is amended
47 32 to read as follows:

47 33 15.401 ~~E-85 BLENDED~~ GASOLINE RENEWABLE FUELS.

47 34 1. ~~As used in this section, unless the context otherwise~~
47 35 ~~requires, "biodiesel", "biodiesel blended fuel", "E=85~~
48 1 ~~gasoline", and "retail motor fuel site" mean the same as~~
48 2 ~~defined in section 214A.1.~~

48 3 2. The department shall provide a cost=share program for
48 4 financial incentives for the installation or conversion of
48 5 infrastructure used by ~~service stations~~ retail motor fuel
48 6 sites to do all of the following:

48 7 a. ~~sell~~ Sell and dispense E=85 ~~blended~~ gasoline ~~and for~~
48 8 ~~the installation or conversion of.~~

48 9 b. Install or convert infrastructure required to establish
48 10 on=site and off=site terminal facilities that store biodiesel
48 11 or biodiesel blended fuel for distribution to ~~service stations~~
48 12 retail motor fuel sites.

48 13 3. The department shall provide for an addition of at
48 14 least thirty new or converted E=85 gasoline retail outlets and
48 15 four new or converted on=site or off=site terminal facilities
48 16 with a maximum expenditure of three hundred twenty=five
48 17 thousand dollars per year for the fiscal period beginning July
48 18 1, 2005, and ending June 30, 2008. The department may provide
48 19 for the marketing of these products in conjunction with this
48 20 infrastructure program.

48 21 Sec. 68. Section 159A.2, Code 2005, is amended by adding
48 22 the following new subsections:

48 23 NEW SUBSECTION. 0A. "Biodiesel" and "biodiesel blended
48 24 fuel" mean the same as defined in section 214A.1.
48 25 NEW SUBSECTION. 3A. "Department" means the department of
48 26 agriculture and land stewardship.
48 27 NEW SUBSECTION. 3B. "Ethanol blended gasoline" means the
48 28 same as defined in section 214A.1.
48 29 Sec. 69. Section 159A.2, subsection 6, Code 2005, is
48 30 amended by striking the subsection and inserting in lieu
48 31 thereof the following:
48 32 6. "Renewable fuel" means the same as defined in section
48 33 214A.1.
48 34 Sec. 70. Section 159A.2, subsection 8, Code 2005, is
48 35 amended by striking the subsection.
49 1 Sec. 71. Section 159A.3, subsection 3, Code 2005, is
49 2 amended to read as follows:
49 3 3. a. A chief purpose of the office is to further the
49 4 production and consumption of ethanol ~~fuel~~ blended gasoline in
49 5 this state. The office shall be the primary state agency
49 6 charged with the responsibility to promote public consumption
49 7 of ethanol ~~fuel~~ blended gasoline.
49 8 b. The office shall promote the production and consumption
49 9 of ~~soydiesel fuel~~ biodiesel and biodiesel blended fuel in this
49 10 state.
49 11 Sec. 72. Section 214A.19, subsection 1, unnumbered
49 12 paragraph 1, Code 2005, is amended to read as follows:
49 13 The department of natural resources, conditioned upon the
49 14 availability of funds, is authorized to award demonstration
49 15 grants to persons who purchase vehicles which operate on
49 16 alternative fuels, including but not limited to, ~~high blend~~
49 17 ~~ethanol E-85 gasoline, biodiesel,~~ compressed natural gas,
49 18 electricity, solar energy, or hydrogen. A grant shall be for
49 19 the purpose of conducting research connected with the fuel or
49 20 the vehicle, and not for the purchase of the vehicle itself,
49 21 except that the money may be used for the purchase of the
49 22 vehicle if all of the following conditions are satisfied:
49 23 Sec. 73. Section 307.20, Code 2005, is amended to read as
49 24 follows:
49 25 307.20 BIODIESEL AND BIODIESEL BLENDED FUEL REVOLVING
49 26 FUND.
49 27 1. A biodiesel and biodiesel blended fuel revolving fund
49 28 is created in the state treasury. The biodiesel and biodiesel
49 29 blended fuel revolving fund shall be administered by the
49 30 department and shall consist of moneys received from the sale
49 31 of EPAct credits banked by the department on April 19, 2001,
49 32 moneys appropriated by the general assembly, and any other
49 33 moneys obtained or accepted by the department for deposit in
49 34 the fund. Moneys in the fund are appropriated to and shall be
49 35 used by the department for the purchase of biodiesel and
50 1 biodiesel blended fuel for use in department vehicles. The
50 2 department shall submit an annual report not later than
50 3 January 31 to the members of the general assembly and the
50 4 legislative services agency, of the expenditures made from the
50 5 fund during the preceding fiscal year. Section 8.33 does not
50 6 apply to any moneys in the fund and, notwithstanding section
50 7 12C.7, subsection 2, earnings or interest on moneys deposited
50 8 in the fund shall be credited to the fund.
50 9 2. A ~~department~~ departmental motor vehicle operating ~~on~~
50 10 using biodiesel or biodiesel blended fuel shall be affixed
50 11 with a brightly visible sticker that notifies the traveling
50 12 public that the motor vehicle uses biodiesel blended fuel.
50 13 3. For purposes of this section the following definitions
50 14 apply:
50 15 a. ~~"Biodiesel"~~ "Biodiesel" and "biodiesel blended fuel"
50 16 ~~means soydiesel fuel~~ mean the same as defined in section
50 17 ~~159A.2 214A.1.~~
50 18 b. "EPAct credit" means a credit issued pursuant to the
50 19 federal Energy Policy Act (EPAct), 42 U.S.C. } 13201 et seq.
50 20 Sec. 74. Section 452A.2, subsection 3, Code Supplement
50 21 2005, is amended to read as follows:
50 22 3. "Blender" means a person who owns and blends ~~alcohol~~
50 23 ethanol with gasoline to produce ethanol blended gasoline and
50 24 blends the product at a nonterminal location. The ~~blender~~
50 25 person is not restricted to blending ~~alcohol~~ ethanol with
50 26 gasoline. Products blended with gasoline other than ~~grain~~
50 27 ~~alcohol ethanol~~ are taxed as gasoline. "Blender" also means a
50 28 person blending two or more special fuel products at a
50 29 nonterminal location where the tax has not been paid on all of
50 30 the products blended. This blend is taxed as a special fuel.
50 31 Sec. 75. Section 452A.2, Code Supplement 2005, is amended
50 32 by adding the following new subsection:
50 33 NEW SUBSECTION. 9A. "E-85 gasoline" means the same as

50 34 defined in section 214A.1.
50 35 Sec. 76. Section 452A.2, subsection 11, Code Supplement
51 1 2005, is amended to read as follows:
51 2 11. "Ethanol blended gasoline" means ~~motor fuel containing~~
~~51 3 at least ten percent alcohol distilled from cereal grains the~~
~~51 4 same as defined in section 214A.1.~~
51 5 Sec. 77. Section 452A.2, subsection 19, unnumbered
51 6 paragraph 1, Code Supplement 2005, is amended to read as
51 7 follows:
51 8 "Motor fuel" means ~~both motor fuel as defined in section~~
~~51 9 214A.1 and includes all of the following:~~
51 10 Sec. 78. Section 452A.2, subsection 21, Code Supplement
51 11 2005, is amended to read as follows:
51 12 21. "Nonterminal storage facility" means a facility where
51 13 motor fuel or special fuel, other than liquefied petroleum
51 14 gas, is stored that is not supplied by a pipeline or a marine
51 15 vessel. "Nonterminal storage facility" includes a facility
51 16 that manufactures products such as ~~alcohol~~ ethanol as defined
~~51 17 in section 214A.1~~, biofuel, blend stocks, or additives which
51 18 may be used as motor fuel or special fuel, other than
51 19 liquefied petroleum gas, for operating motor vehicles or
51 20 aircraft.
51 21 Sec. 79. Section 452A.3, subsection 1B, Code Supplement
51 22 2005, is amended to read as follows:
51 23 1B. An excise tax of seventeen cents is imposed on each
51 24 gallon of E-85 gasoline, ~~which contains at least eighty-five~~
~~51 25 percent denatured alcohol by volume from the first day of~~
~~51 26 April until the last day of October or seventy percent~~
~~51 27 denatured alcohol from the first day of November until the~~
~~51 28 last day of March, used for the privilege of operating motor~~
~~51 29 vehicles in this state as defined in section 214A.1, subject~~
~~51 30 to the determination provided in subsection 1C.~~
51 31 Sec. 80. Section 452A.6, Code 2005, is amended to read as
51 32 follows:
51 33 452A.6 ETHANOL BLENDED GASOLINE AND OTHER PRODUCTS ==
51 34 BLENDER'S LICENSE.
51 35 1. a. A person other than a supplier, restrictive
52 1 supplier, or importer licensed under this division, who blends
52 2 gasoline with ~~alcohol distilled from cereal grains so that the~~
~~52 3 blend contains at least ten percent alcohol distilled from~~
~~52 4 cereal grains~~ ethanol as defined in section 214A.1 in order to
~~52 5 formulate ethanol blended gasoline~~, shall obtain a blender's
52 6 license.
52 7 b. A person who blends two or more special fuel products
52 8 or sells one hundred percent biofuel shall obtain a blender's
52 9 license.
52 10 2. ~~The A blender's~~ license shall be obtained by following
52 11 the procedure under section 452A.4 and the blender's license
52 12 is subject to the same restrictions as contained in that
52 13 section.
52 14 3. A blender required to obtain a license pursuant to this
~~52 15 section~~ shall maintain records as required by section 452A.10
52 16 as to motor fuel, ~~alcohol~~ ethanol, ethanol blended gasoline,
52 17 and special fuels.

DIVISION VIII
CHANGE OF TERMS

52 20 Sec. 81. CHANGE OF TERMS.
52 21 1. Sections 8A.362, 101.21, 159A.4, 214.1, 214.11, 214A.1,
52 22 214A.2, 214A.4, 214A.5, 214A.7, 214A.8, 214A.9, 214A.10,
52 23 214A.16, 214A.17, 214A.18, 306C.11, 312.1, 321.56, 423.14,
52 24 452A.63, 452A.66, and 452A.78, Code 2005, are amended by
52 25 striking from the provisions the words "motor vehicle fuel"
52 26 and inserting the following: "motor fuel".
52 27 2. Sections 214.1, 214.3, 214.9, 214.11, and 214A.16, Code
52 28 2005, are amended by striking the words "motor vehicle fuel
52 29 pump" or "motor vehicle fuel pumps" and inserting the
52 30 following: "motor fuel pump" or "motor fuel pumps".
52 31 3. Sections 159A.3 and 214A.17, Code 2005, are amended by
52 32 striking from the provisions the words "oxygenate octane
52 33 enhancers" and inserting the following: "oxygenates".
52 34 4. Sections 214A.1, 214A.4, 214A.5, 214A.7, 214A.8, and
52 35 214A.10, Code 2005, are amended by striking from the
53 1 provisions the words "oxygenate octane enhancer" and inserting
53 2 the following: "oxygenate".
53 3 HF 2754
53 4 da:rj/es/25